SAS

IN THE HIGH COURT OF JUDICATURE AT BOMBAY

ORDINARY ORIGINAL CIVIL JURISDICTION

NOTICE OF MOTION NO.1410 OF 2006
IN
INCOME TAX APPEAL (LOD) NO.708 OF 2006

The Commissioner of Income Tax ..Appellant.

V/s.

Mr.Joseph Bibeau ..Respondent.

Mr.P.S.Shahadevan for appellant.

CORAM : F.I.REBELLO AND
J.P.DEVADHAR, JJ.

DATED : 22ND OCTOBER, 2007.

P.C. :-

There is a delay of 374 days in preferring the appeal. There is affidavit in support filed by S.R.Veer. The I.T.A.T. order dated 17/8/2004 was received 13/12/2004. The last date for pereferring the appeal was 11/4/2005. There is no explanation whatsoever for the delay between 13/12/2004 and 7/7/2005.

2. Thereafter, considering para 2 even the Panel constituted was in January, 2006, the appeal has been preferred only on 20th April, 2006. There is no explanation for the said period.

3. Considering the cause shown, in our opinion the same would not amount to sufficient cause. Motion is dismissed.

(J.P.DEVADHAR, J.) **(F.I.REBELL0, J.)**